IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 19TH SEPTEMBER 2007 / 28TH BHADRA 1929

WP(C).No. 27818 of 2007(J)

PETITIONER:

R.BHASKAR, PROPRIETOR, CITY TRAVELS,
18/648 'SHRI SYLAM', WEST YAKKARA ROAD,
PALAKKAD.

BY ADV. SRI.G.HARIHARAN

RESPONDENTS:

INTELLIGENCE OFFICER, COMMERCIAL TAXES,
SQUAD NO.III, ERNAKULAM, KOCHI - 682 027.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27818 of 2007

.....

Dated this the 19th day of September, 2007.

JUDGMENT

Even though counsel for the petitioner contended that petitioner was not heard inspite of specific direction of this court vide Ext.P16 judgment, it is seen that adjudication order is issued with detailed reasons. Therefore, remedy is to file appeal against Ext.P18 order by the petitioner. However, since tax is paid, there will be direction to the respondents not to recover penalty for four months from now on petitioner furnishing Bank Guarantee for the penalty amount within three weeks from now. There will be direction to the appellate authority to hear the petitioner and dispose of the appeal, if filed along with copy of Bank Guarantee for the penalty amount, within three months from date of filing appeal.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms